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Supreme Court, U.S.
FILED
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Docket No. 01-480

IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 2001

Dennis Landon, pro se,
Petitioner,

v

John G. Ralls and Jeannie Weisensee,
Respondents.

ON PETITION FOR WRIT OF CERTIORARI TO THE DISTRICT COURT OF APPEAL, FIRST DISTRICT, STATE OF FLORIDA.

REPLY TO BRIEF IN OPPOSITION

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A pp

In addition to 28 USC Sec. 1257(a), the U.S. Supreme Court has Jurisdiction of this cause pursuant to Rule 10, paragraphs (b) and (c) of the U.S. Supreme Court Rules. The Florida District Court of Appeals ***is*** the highest court of the state for this Case because the Florida Supreme Court does not have certiorari jurisdiction.

"Supreme Court does not have jurisdiction to consider petitions for common law certiorari." 1-888 Traffic Schools v Chief, 734 So.2d 413, Note [4], 1999; also, Vetrick v Hollander, 464 So.2d 552, Note [1], 1985.

Ralls and the Lower Courts insist that the question of the validity of Ralls Quit Claim Deeds should have been decided in Federal Court. This contention is totally incorrect, and that incorrect contention is part of the reason the Lower Courts failed to address Landon's issues.

"Plaintiff properly contends, and defendants agree, that the question of the validity of the tax deed is to be decided under federal law. (Cites omitted). Plaintiff argues, however, that the question must be decided in the federal and not in the state courts. ***We disagree.*** The state courts ***can*** decide the validity under the federal statue. Popp v Eberlein." Kelly v Lunding, 475 NE 2nd 1093, para [3] Appelate Ct. of IL, First Dist., First Div.

And under the federal statue as mentioned supra at 26 USC Sec. 6339 (b), the IRS deed is valid only "***if*** the proceedings of the Secretary as set forth have been substantially in accordance with the provisions of law."

"Conflict of Laws – title to real property. The tenure, transfer, control and disposition of real property are matters which rest exclusively with the state where the property lies." Sunderland v U.S., 266 U.S. 226.

And, Florida Statue 65.021 gives Chancery Courts jurisdiction to determine title to real property.

Before June 6, 1994, (the day IRS quit claimed Landon's rights to Ralls), there were no IRS deeds, and IRS had not seized the properties; so obviously, Landon could not challenge a non-existent IRS deed in a federal court, and could not challenge an IRS property 'seizure' that never took place. On June 16, 1994, 10 days after the IRS Quit Claim Deeds were issued to Ralls, Ralls filed his Ejectment Complaint against Landon to remove Landon from the properties. So obviously, Landon was in actual possession of the properties at that time; otherwise there would have been no reason for Ralls to file an Ejectment Complaint. From that time forward, Landon challenged the validity of the IRS actions in the state courts, (exactly where the Case belonged); and Landon never did get his jury trial on the possession issue in that Ejectment Case. See Landon v Ralls, 661, So.2d 361.

Also, on July 15, 1999, the Assistant U.S. Attorney for the Northern District of Florida, filed a disclaimer in the Lower Court Case 99-549, (the subject Case of this Petition), disclaiming any interest in the subject real property. (R-143, V1). So why would Landon sue IRS at all?

CONCLUSION

In the Courts below, Landon raised the validity of, and legality of, the IRS actions with respect to (allegedly) 'seizing' the properties, and then later, selling the properties. At paragraphs E and F on pages 6 and 7 of his Brief In Opposition to this Petition, Ralls even admitted that Landon raised the issues. But the lower courts ignored those issues, which in effect, and in fact, denied Landon his due process rights.

From Landon's Petition and Ralls' Brief In Opposition, (those 2 documents alone), this Supreme Court can plainly see that IRS violated procedures, Landon raised the issues, and the Lower Courts ignored the issues.

This court should grant the Writ and quash the judgments below, so that Landon can have his *meaningful* day in court.

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